



Sales and Use Tax Department

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Calcasieu Parish School Board

BUILDING FOUNDATIONS FOR THE FUTURE

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Issue: New Definition of a Hotel for Occupancy Tax

June 23, 2020

Issue:

The definition of a hotel for occupancy tax purposes has changed and will take effect on July 1, 2020.

The Law:

Act 184 of the 2020 Legislative Regular Session was signed into law last week to revise the definition of a hotel for occupancy tax purposes. Per R.S. 33:4574.1.1.(C), *the word "hotel" as used in this Section has the meaning provided in R.S. 47:301(6).*

R.S. 47:301(6)(a) *"Hotel" means and includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at any of the following:*

- (i) A single business location.*
- (ii) A residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.*
- (iii) For purposes of this Chapter, hotel shall not mean or include any establishment of person leasing apartments or single family dwelling on a month-to-month basis.*

Conclusion:

Effective July 1, 2020, the definition of a hotel for the purposes of occupancy tax collection will be the same as the definition of a hotel for the purposes of sales tax collection.

REPRESENTING

Calcasieu Parish School Board, STX Districts 2 & 3, Calcasieu Parish Police Jury, STX Districts 1 & 4A
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